Company registration number: 13814253
Charity registration number: 1201417



CHABAD OF WEST HAMPSTEAD LIMITED
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Bowdon Accounting Services Ltd.
66 Paul Street
London
England
EC2A 4NA

Chabad Of West Hampstead Limited
Contents

	Page
Reference and Administrative Details	1
Trustees' Report	2—3
Independent Examiner's Report	4
Statement of Financial Activities (including Income and Expenditure Account)	5
Balance Sheet	6
Notes to the Financial Statements	7—10
The following pages do not form part of the statutory accounts:	
Detailed Statement of Financial Activities (including Income and Expenditure Account)	11

Chabad Of West Hampstead Limited
Reference and Administrative Details
For The Year Ended 31 December 2025

Trustees	David Cass - Chair Chana Cass Dov Yitzchak Katzel
Charity Number	1201417
Company Number	13814253
Registered Office	72 Charteris Road London England NW6 7EX
Independent Examiner	Adeel Sahi Bowdon Accounting Services Ltd. 66 Paul Street London England EC2A 4NA

Chabad Of West Hampstead Limited
Company No. 13814253
Trustees' Report For The Year Ended 31 December 2025

The trustees present their report and the financial statements for the year ended 31 December 2025.

Objectives and Activities

Aims and Objectives

The Charity objectives are the advancement of the Jewish Orthodox faith, religious education and relief of poverty and infirmity. During the year, the charity's main activity was raising funds to support its objects.

Public Benefit

The charity's objects are the advancement of the Jewish Orthodox faith, religious education and the relief of poverty and infirmity. The main activity undertaken during the year to further these objects was raising funds through fundraising events and grant funding. Costs were incurred in staging the events and in the premises, administration and governance needed to support the charity's work. Further details of the charity's activities and achievements are set out in the Achievements and Performance section below.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

During the year, the Charity raised donations and sponsorship of £283,356 through its fundraising events and received grants of £39,637 (2024: donations and sponsorship of £141,900 and no grants). It spent £55,680 on staging fundraising events and £75,815 on premises, administration and governance in support of its charitable activities.

No grants were made to individuals or organisations during the year (2024: a grant of £1,000 to 1 individual for the purpose of relief from hardship).

Financial Review

Financial Position

During the year income was £322,993 (2024: £141,904), expenditure was £131,495 (2024: £79,682), and the resulting surplus was £191,498 (2024: £62,222). The accumulated funds as at 31 December 2025 were £340,155 (2024: £148,657), including cash at bank and in hand of £269,555 (2024: £75,577).

Reserves Policy

The trustees have adopted a policy to always maintain funds of £10,000 to meet any urgent needs. Funds at the year end were above this level.

Structure, Governance and Management

Governing Document

The Charity is a Charitable Company, registered by the Registrar of Companies in England and Wales as company number 13814253, and registered with the Charity Commission under registration number 1201417. It is governed by its articles of association dated 21 December 2021.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Chabad Of West Hampstead Limited for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statement unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Dov Yitzchak Katzel

Trustee
29/10/2026

Chabad Of West Hampstead Limited
Independent Examiner's Report to the Trustees of Chabad Of West Hampstead Limited
For The Year Ended 31 December 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Adeel Sahi

29/10/2026
66 Paul Street
London
England
EC2A 4NA

Chabad Of West Hampstead Limited
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 December 2025

	Notes	2025 Unrestricted funds £	2024 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	**3**	322,993	141,900
Other	**4**	-	4
		322,993	141,904
EXPENDITURE ON:			
Raising funds	**6**	(55,680)	(46,848)
Charitable activities:	**6**		
Charitable activities		(75,815)	(32,834)
		(131,495)	(79,682)
NET INCOME		191,498	62,222
NET MOVEMENT IN FUNDS		191,498	62,222
RECONCILIATION OF FUNDS:			
Total funds brought forward		148,657	86,435
TOTAL FUNDS CARRIED FORWARD	**13**	340,155	148,657

The notes on pages 7 to 10 form part of these financial statements.

Chabad Of West Hampstead Limited
Balance Sheet
As At 31 December 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
CURRENT ASSETS			
Debtors	**11**	73,480	74,940
Cash at bank and in hand		269,555	75,577
		343,035	150,517
Creditors: Amounts Falling Due Within One Year	**12**	(2,880)	(1,860)
NET CURRENT ASSETS (LIABILITIES)		340,155	148,657
TOTAL ASSETS LESS CURRENT LIABILITIES		340,155	148,657
NET ASSETS		340,155	148,657
FUNDS OF THE CHARITY			
Unrestricted Funds		340,155	148,657
TOTAL FUNDS	**13**	340,155	148,657

For the year ending 31 December 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the board of trustees on 29 October 2026 and were signed on its behalf by:

Dov Yitzchak Katzel

Trustee

The notes on pages 7 to 10 form part of these financial statements.

1. General Information

Chabad Of West Hampstead Limited is a company limited by guarantee, incorporated in England & Wales, registered number 13814253 and registered charity number 1201417. The registered office is 72 Charteris Road, London, England, NW6 7EX.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Going Concern Disclosure

The trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the charitable company's ability to continue as a going concern.

2.3. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds are to be used for specific purposes as laid down by the donor.

2.4. Incoming Resources

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the income have been met, receipt is probable, and the amount can be measured reliably.

2.5. Resources Expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, settlement is probable, and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. Support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

2.6. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.7. Taxation

As a charitable company, the Charity is exempt from corporation tax on its charitable activities. Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

2.8. Allocation of costs

Governance costs comprise the costs of the Charity’s public accountability and its compliance with regulation and good practice.

Other support costs comprise the administrative expenses associated with the operation of the Charity. These are allocated between charitable activities and governance costs.

3. Income from Donations and Legacies

	2025 Unrestricted funds £	2024 Unrestricted funds £
Grants:		
Grants	39,637	-
Other:		
Donations including sponsorship of events and services	283,356	141,900
	322,993	141,900

4. Other Income

	2025 Unrestricted funds £	2024 Unrestricted funds £
Other income	-	4

5. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	2025 £	2024 £
Bad debts	(5,300)	24,176

6. Analysis of Expenditure

	Activities undertaken directly (see note 7) £	Support costs (see note 8) £	2025 Total £
Raising funds	55,680	-	55,680
Charitable activities	-	75,815	75,815
	55,680	75,815	131,495

	Activities undertaken directly (see note 7) £	Support costs (see note 8) £	2024 Total £
Raising funds	46,848	-	46,848
Charitable activities	-	32,834	32,834
	46,848	32,834	79,682

7. **Direct Costs**

	2025	2024
	Raising funds	Raising funds
	£	£
Fundraising activities	55,680	46,848

8. **Support Costs**

	2025	2024
	Charitable activities	Charitable activities
	£	£
Premises expenses	47,667	5,288
General administration	27,128	26,586
Governance costs	1,020	960
	75,815	32,834

9. **Independent Examiner's Remuneration**

	2025	2024
	£	£
Independent examination of the financial statements	1,020	960

10. **Average Number of Employees**

Average number of employees during the year was: NIL (2024: NIL)

11. **Debtors**

	2025	2024
	£	£
Due within one year		
Other debtors	73,480	74,940

12. **Creditors: Amounts Falling Due Within One Year**

	2025	2024
	£	£
Accruals	2,880	1,860

13. **Movement in Funds**

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	148,657	322,993	(131,495)	340,155
Total funds	148,657	322,993	(131,495)	340,155

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	86,435	141,904	(79,682)	148,657
Total funds	86,435	141,904	(79,682)	148,657

14. **Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

15. **Related Party Disclosures**

During the year the charity made no grants to Gan Yeladim Ltd (2024: £nil). David Cass is a director and shareholder of Gan Yeladim Ltd. During the year, the charity paid no expenses on behalf of Gan Yeladim Ltd (2024: £24,176) and received repayments of £5,300 (2024: £nil). The total amount owed by Gan Yeladim Ltd to the charity at the year end was £105,456 (2024: £110,756), which was interest free and repayable on demand. A provision for doubtful debt has been made against the full amount of the loan, reduced by £5,300 during the year in line with the repayments received. Accordingly, the net amount of this loan included in other debtors is £nil (2024: £nil).

During the year, the charity paid expenses of £28,139 (2024: £51,650) incurred by Halev Ltd, and was repaid £29,960 (2024: £13,172) by Halev Ltd. The balance at the year end of £70,619 (2024: £72,440) is included in other debtors as an interest free loan repayable on demand. David Cass is a director and member of Halev Ltd, which is a UK registered charity.

16. **Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Chabad Of West Hampstead Limited
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 December 2025

	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Grants	39,637	-
Donations including sponsorship of events and services	283,356	141,900
	322,993	141,900
Other		
Other income	-	4
	-	4
	322,993	141,904
EXPENDITURE ON:		
Raising funds		
Staging fundraising events	(55,680)	(46,848)
	(55,680)	(46,848)
Charitable Activities:		
Charitable activities		
Rent	(39,457)	(2,600)
Rates	(2,555)	(1,808)
Light and heat	(5,655)	(880)
Computer software, consumables and maintenance	(600)	-
Repairs, renewals and maintenance	(2,088)	(102)
Insurance	(1,662)	-
Printing, postage and stationery	(736)	(380)
Advertising and marketing costs	(1,200)	-
Consultancy fees	(7,750)	-
Bank charges	(108)	(143)
Charitable donations	-	(1,000)
Bad debts written off	5,300	(24,176)
General expenses	(18,284)	(785)
Independent examiner's fees	(1,020)	(960)
	(75,815)	(32,834)
	(131,495)	(79,682)
NET INCOME	191,498	62,222